

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

X

In Re:

CENGAGE LEARNING, INC., *et al.*,

Debtors.

X

Chapter 11

Case No. 13-44106 (ESS)

Case No. 13-44105 (ESS)

Case No. 13-44107 (ESS)

Case No. 13-44108 (ESS)

(Jointly Administered)

**NOTICE OF APPEARANCE AND DEMAND FOR
NOTICES AND SERVICE OF PAPERS**

PLEASE TAKE NOTICE that the Commissioner of the New York State Department of Taxation and Finance by Josh Russell, District Tax Attorney, hereby appears in the above-captioned case for the State of New York, Department of Taxation and Finance (the “Department”), a creditor of Cengage Learning, Inc., *et al.* and pursuant to Rules 2002, 9007 and 9010(b) of the Rules of Bankruptcy Procedure and Section 1109(b) of the Bankruptcy Code, the Department demands that any and all notices given or required to be given in the above-captioned Chapter 11 case and all papers served or required to be served in the above-captioned Chapter 11 case be given to and served upon the undersigned at the offices, telephone and telecopier numbers set forth herein.

PLEASE TAKE FURTHER NOTICE that pursuant to Section 1109(b) of the Bankruptcy Code, the foregoing demand includes not only the notices and papers referred to in the bankruptcy rules specified above, but also includes, without limitation, notices of any application, complaint, demand, hearing, motion, petition, pleading or request, whether formal or informal, whether written or oral, and whether transmitted or conveyed by mail, delivery, telephone, telegraph, telecopier, telex, e-mail or otherwise.

DATED: September 16, 2013

AMANDA HILLER
Deputy Commissioner and Counsel

BY: /s/ Josh Russell
Josh Russell, Esq.
District Tax Attorney
250 Veterans Memorial Highway
Hauppauge, NY 11788
(631) 595-4279

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)

) ss.

COUNTY OF SUFFOLK)

I, Josh Russell, being sworn, say: I am not a party to the action, am over 18 years of age and reside in Nassau County, New York. On September 16, 2013 I served the within Notice of Appearance by depositing a true copy thereof in a post-paid wrapper in an official depository under the exclusive care and custody of the U.S. Postal Service within New York State, addressed to the following persons at the last known address set forth after each name:

United States Trustee
Long Island Federal Courthouse
560 Federal Plaza – Room 560
Central Islip, NY 11722

Cengage Learning, Inc.
Debtor
200 First Stamford Place, 4th Floor
Stamford, CT 06902

Jonathan Henes, Esq.
Kirkland & Ellis LLP
Attorney for Debtor
601 Lexington Avenue
New York, New York 10022

Andrew I. Silfen, Esq.
Arent Fox LLP
Attorney for Unsecured Creditor Committee
1675 Broadway
New York, New York 10019

/s/ Josh Russell
JOSH RUSSELL

Sworn to before me this
16th day of September, 2013.

/s/ Anitra Pavlico
Notary Public, State of New York
No. 02PA6257649
Qualified in Nassau County
My Commission Expires on March 19, 2016